



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔaḡam in the Province of British Columbia,

***ʔaḡam Property Assessment Law, 2017***

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner  
First Nations Tax Commission



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**PROPERTY ASSESSMENT LAW, 2017**

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The ᑭᑭᑭᑭᑭᑭᑭᑭ ᑭᑭᑭᑭᑭᑭᑭᑭ (Council) deems it to be in the best interests of ᑭᑭᑭᑭᑭᑭᑭᑭᑭ to make a law for such purposes; and

C. The ᑭᑭᑭᑭᑭᑭᑭᑭ ᑭᑭᑭᑭᑭᑭᑭᑭᑭ (Council) has given notice of this law and has considered any representations received by ᑭᑭᑭᑭᑭᑭᑭᑭ ᑭᑭᑭᑭᑭᑭᑭᑭᑭᑭ, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE ᑭᑭᑭᑭᑭᑭᑭᑭ ᑭᑭᑭᑭᑭᑭᑭᑭᑭᑭ (Council) duly enacts as follows:

**PART I**  
**CITATION**

**Citation**

1. This ?a·knumu?tit#i# (Law) may be cited as the *?aqam Property Assessment Law, 2017*.

**PART II**  
**DEFINITIONS AND REFERENCES**

**Definitions and References**

2.(1) In this ?a·knumu?tit#i# (Law):

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this ?a·knumu?tit#i# (Law);

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off ?aqam ?amak (?aqam Lands), as determined under this ?a·knumu?tit#i# (Law);

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule IV;

“Assessment Review Board” means a board established by ?i#watna?is ?aqam (Council) in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this ?a·knumu?tit#i# (Law), and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by ?i#watna?is ?aqam (Council) under subsection 3(1);

“?a·knumu?tit#i# (Law)” means this *?aqam Property Assessment Law, 2017*;

“?aqam” means ?aqam, formerly known as the St. Mary’s Indian Band, and named as the St. Mary’s First Nation in the schedule to the Act;

“?aqam ?amak (?aqam Lands)” means any land set apart for the use and benefit of ?aqam as “reserve” within the meaning of the *Indian Act*;

“?aqamnik (member)” means ‘people of the dense forest’, and for the purpose of this ?a·knumu?tit#i# (Law) means a person whose name appears or whose name is entitled to appear on the ?aqam membership list;

“chair” means the chair of the Assessment Review Board;

“complainant” means a person who commences an appeal of an assessment under this ?a·knumu?tit#i# (Law);

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“?i#watna?is ?aqam (Council)” has the meaning given to the term “council” in the Act, being the Chief and councillors chosen in accordance with the *St. Mary’s Indian Band Custom Election Regulations, 2016* from time to time;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“*Indian Act*” means the *Indian Act*, R.S.C., 1985, c. I-5;

“interest in land” or “property” means land or improvements, or both, in ?aqam ?amak (?aqam Lands) and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
  - (i) a dwelling house or premises,
  - (ii) a business office or premises,
  - (iii) accommodation for any other purpose,
  - (iv) shelter for machinery or other equipment, or
  - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VI;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule XI;

“Notice of Hearing” means a notice containing the information set out in Schedule VIII;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VII;

“Order to Attend Hearing/Produce Documents” means an order containing the information set out in Schedule IX;

“party”, in respect of an appeal of an assessment under this ?a·knumugtiti? (Law), means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“resolution” means a motion passed and approved by a majority of ?i#watna?is ?aqam (Council) present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by ?i#watna?is ?aqam (Council) to that position under the Taxation Law;

“Taxation Law” means the ?aqam Property Taxation Law, 2017;





(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the ʔaʔam ʔamak (ʔaʔam Lands).

### **Exemption from Assessment**

6. Notwithstanding any other provision in this ʔa·knumuʔtitiʔ (Law), improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this ʔa·knumuʔtitiʔ (Law).

## **PART V**

### **REQUESTS FOR INFORMATION AND INSPECTIONS**

#### **Requests for Information**

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this ʔa·knumuʔtitiʔ (Law).

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

#### **Inspections**

8.(1) Subject to section 9, the assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Subject to section 9, the assessor may enter onto any property and may examine any property to

(a) determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) confirm an assessment.

(3) As part of an inspection, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

#### **Notice of Assessment Inspection**

9.(1) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(2) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(3) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(5) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(6) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

## PART VI

### ASSESSMENT ROLL AND ASSESSMENT NOTICE

#### Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this *ʔa·knumuʔtititʔ* (Law).

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this *ʔa·knumuʔtititʔ* (Law) and must be used until such time as the next assessment roll is prepared and certified in accordance with this *ʔa·knumuʔtititʔ* (Law).

#### Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this *ʔa·knumuʔtititʔ* (Law); and
- (b) deliver a copy of the certified assessment roll to *ʔitʔwatnaʔis ʔaqam* (Council).

#### Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.





otherwise accessible to the public.

### **Chargeholders**

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

### **Assessment Notice**

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

## **PART VII**

### **ERRORS AND OMISSIONS IN ASSESSMENT ROLL**

#### **Amendments by Assessor**

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

- (i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or
- (ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
  - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
  - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

**Supplementary Assessment Roll**

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 7(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this ~~7a~~ ~~knumuztiti~~ (Law).







**PART X**  
**APPEAL TO ASSESSMENT REVIEW BOARD**

**Appeals and Assessor Recommendations**

**28.** The Assessment Review Board must

- (a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) hear and determine appeals made under this Part.

**Notice of Appeal**

**29.(1)** Any person, including without limitation the taxpayer and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

**Agents and Solicitors**

**30.** Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

**Scheduling of Hearing**

**31.(1)** On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;





(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

**Maintaining Order at Hearings**

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person’s continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

**Summary Dismissal**

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

**Quorum**

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

**Decisions**

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

**Combining Hearings**

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

**Power to Determine Procedures**

42.(1) Subject to this ~~Act~~ (Law), the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

### **Orders to Attend or Produce Documents**

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

- (4) Where a party makes a request under subsection (3),
  - (a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and
  - (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

### **Adjournments**

44. The Assessment Review Board may
- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and
  - (b) at any time during a hearing, adjourn the hearing.

### **Costs**

45. The Assessment Review Board may make orders requiring a party
- (a) to pay all or part of the costs of another party in respect of the appeal,
  - (b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

### **Reference on Question of Law**

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

#### **Matters before the Courts**

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

#### **Withdrawal of Appeal**

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

#### **Delivery of Decisions**

49.(1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

#### **Delivery of Documents under this Part**

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

### **Appeals**

51.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 49(1).

## **PART XI GENERAL PROVISIONS**

### **Disclosure of Information**

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Act (Law) must not disclose the information or records except

- (a) in the course of administering this Act (Law) or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

### **Disclosure for Research Purposes**

53. Notwithstanding section 52,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

- (i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
- (ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

### **Validity**

54. Nothing under this Act (Law) must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law); or
- (c) a failure of ᑎᑎᑎᑎᑎᑎ, the tax administrator or the assessor to do something within the required time.

**Notices**

**55.**(1) Where in this *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law) a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient’s ordinary mailing address or the address for the recipient shown on the assessment roll;
  - (b) where the recipient’s address is unknown, by posting a copy of the notice in a conspicuous place on the recipient’s property; or
  - (c) by personal delivery or courier to the recipient or to the recipient’s ordinary mailing address or the address for the recipient shown on the assessment roll.
- (2) Except where otherwise provided in this *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law), a notice
- (a) given by mail is deemed received on the fifth day after it is posted;
  - (b) posted on property is deemed received on the second day after it is posted; and
  - (c) given by personal delivery is deemed received upon delivery.

**Interpretation**

**56.**(1) The provisions of this *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law) are severable, and where any provision of this *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law) is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law) and the decision that it is invalid must not affect the validity of the remaining portions of this *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law).

(2) Where a provision in this *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law) is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law) that are in the singular include the plural, and words in the plural include the singular.

(4) This *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law) must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law) to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

**Repeal**

**57.** The *St. Mary’s Indian Band Property Assessment Law, 2008*, as amended, is hereby repealed in its entirety.

**Force and Effect**

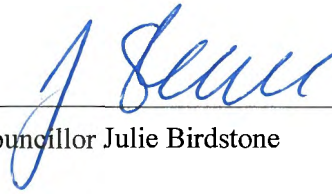
**58.** This *ᑭᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ* (Law) comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by ᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎᑎ (Council) on the 31st day of August, 2017, at Cranbrook, in the Province of British Columbia.

A quorum of ʔitwatnaʔis ʔaqam (Council) consists of three (3) members of ʔitwatnaʔis ʔaqam (Council).



Chief Joe Pierre



Councillor Julie Birdstone



Councillor Codie Morigeau



Councillor Corrie Walkley

Councillor Vickie Thomas

**SCHEDULE I**  
**PROPERTY CLASSES**

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

**SCHEDULE II**  
**REQUEST FOR INFORMATION BY ASSESSOR**  
**FOR ʔAǾAM**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section \_\_\_ of *ʔaǾam Property Assessment Law, 2017*, I request that you provide to me, in writing, no later than \_\_\_\_\_ [**Note: must be a date that is at least fourteen (14) days from the date of delivery of the request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

\_\_\_\_\_  
Assessor for ʔaǾam

Dated: \_\_\_\_\_, 20\_\_\_\_.



**SCHEDULE III**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address], \_\_\_\_\_ [city],  
\_\_\_\_\_ [province], \_\_\_\_\_ [postal code], declare and certify that I will not use the assessment  
roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for  
solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass  
an individual.

I further declare and certify that any assessment information I receive will be used for the following  
purpose(s):

(1) a complaint or appeal under the *ḡaqam Property Assessment Law, 2017*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the  
assessment; or

(3) other: \_\_\_\_\_

Signed: \_\_\_\_\_

[please print name]

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IV**  
**ASSESSMENT NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for ᐱᐱᐱ and delivered to the ᐱᐱᐱᐱᐱᐱᐱᐱ (Council).

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *ᐱᐱᐱ Property Assessment Law, 2017*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *ᐱᐱᐱ Property Assessment Law, 2017* and must be delivered to the Assessor at the following address: [insert address].

\_\_\_\_\_  
Tax Administrator for ᐱᐱᐱ

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**  
**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for ḡaqam  
[address]

PURSUANT to the provisions of the *ḡaqam Property Assessment Law, 2017*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: \_\_\_ a holder of the interest in land  
\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Name of Applicant (please print)

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VI**  
**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for ṽaqam  
[address]

PURSUANT to the provisions of the *ṽaqam Property Assessment Law, 2017*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number  
as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

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Name and address of any representative acting on complainant's behalf in respect of this appeal:

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The required fee of thirty dollars (\$30) is enclosed with this Notice of Appeal.

---

Name of Complainant (please print)

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Signature of Complainant or  
representative

Dated: \_\_\_\_\_, 20\_\_.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

**SCHEDULE VII**  
**NOTICE OF WITHDRAWAL**

TO: Chair, Assessment Review Board for ṭaqam  
[address]

PURSUANT to the provisions of the *ṭaqam Property Assessment Law, 2017*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant or  
representative

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE VIII**  
**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_

\_\_\_\_\_

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IX**  
**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TAKE NOTICE that an appeal has been made to the Assessment Review Board for ʔaᓃam in respect of the assessment of \_\_\_\_\_ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

to give evidence concerning the assessment and to bring with you the following documents:

\_\_\_\_\_  
\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board \_\_\_\_\_ [address] on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE X**  
**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for ᐱᐱᐱ, hereby certify that this is ᐱᐱᐱ' s [revised/supplementary] assessment roll for the year 20\_\_ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *ᐱᐱᐱ Property Assessment Law, 2017*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_ .  
(City) (Province)



**SCHEDULE XI**  
**NOTICE OF ASSESSMENT INSPECTION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

(the "assessable property")

DATE: \_\_\_\_\_

TAKE NOTICE that, pursuant to the *ᐅᐱᑭᐅ Property Assessment Law, 2017*, the assessor for ᐅᐱᑭᐅ proposestoconductaninspectionofthe above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ am/pm.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for ᐅᐱᑭᐅ